

LOCAL SALES/USE TAX CHANGES**ASOTIN COUNTY**

Effective April 1, 2005 – Sales and use tax rates within the Asotin County Public Transportation Benefit Area (PTBA) will increase two-tenths of one-percent (.002). The new rate countywide is 7.2%.

BENTON COUNTY

Effective October 1, 2005 – Benton/Franklin County Public Transportation Benefit Area (PTBA) will increase by annexing a portion of Unincorporated Benton County (the Finley Annexation) into the Benton/Franklin County PTBA. The new unincorporated part of the county will increase by an additional six-tenths of one percent (.006), and should be reported to the location code of 0333.

CLARK COUNTY

Effective October 1, 2005 – Clark County Public Transportation Benefit Area (PTBA) will decrease to include only the City of Vancouver and its Urban Growth Boundary, all of election precincts 915, 960, 646 (located in the area connecting the Vancouver UGB and the City of Camas), and the city limits of Camas, Washougal, Battle Ground, Ridgefield, La Center and the Town of Yacolt. The new Urban Growth Boundary area and precincts 915, 960, and 646 should be reported to the location code of 0666. The local sales and use tax for the Unincorporated Area will decrease by three-tenths of one percent (.003).

Effective January 1, 2006 – Sales and use tax within the Clark County Public Transportation Benefit Area (PTBA) will increase by an additional two-tenths of one percent (.002).

Effective January 1, 2006 – Sales and use tax will increase in the city of Vancouver. The rate increase reflects the addition of the optional (.002) sales tax imposed by the city.

COWLITZ COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Cowlitz County will increase one-tenth of one-percent (.001). The new rate for the unincorporated county (0800), Castle Rock (0801), Kalama (0802) and Woodland (0805) is 7.6%. The new rate for Kelso (0803) and Longview (0804) is 7.7%. The tax will be used for criminal justice purposes.

JEFFERSON COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Jefferson County will increase one-tenth of one-percent (.001). The new rate for all locations in the county is 8.3%. The tax will be used for emergency 911 communication purposes.

Klickitat County

Effective January 1, 2006 – Sales and use tax in the city of Bingen will increase to 7.5%. The rate increase reflects the addition of the optional (.005) sales tax imposed by the city.

LEWIS COUNTY

Effective April 1, 2005 – Sales and use tax rates within the Lewis County Public Transportation Benefit Area will increase one-tenth of one-percent (.001). The new rate for Centralia (2101) and Chehalis (2102) is 7.9%.

Pend Oreille County

Effective April 1, 2005 – Sales and use tax rates within all of Pend Oreille County will increase one-tenth of one-percent (.001). The new rate for all locations in the county is 7.6%. The tax will be used for criminal justice purposes.

Snohomish County

Effective January 1, 2005 – Sales and use tax rates in the City of Everett Public Transportation Benefit (PTBA) Area will increase three-tenths of one-percent (.003). The new rate for all locations inside the PTBA will be 8.6%.

Spokane County

Effective January 1, 2005 – Sales and use tax rates within all of Spokane County will increase one-tenth of one-percent (.001). The tax will be used for public safety and criminal justice purposes. This new tax does not include the sales of motor vehicles and motor vehicle leasing which have special reporting instructions. To see the special reporting instructions and rates, refer to the Special Notice sent separately.

Whatcom County

Effective April 1, 2005 – Sales and use tax rates within all of Whatcom County will increase one-tenth of one-percent (.001). The new rate for the unincorporated county (3700) is 7.7% and all other locations in the county is 8.3%. The tax will be used for jails and juvenile detention purposes.

Whitman County

Effective January 1, 2006 – Sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for jails and juvenile detention purposes.

Yakima County

Effective April 1, 2005 – Sales and use tax rates within all of Yakima County will increase three-tenths of one-percent (.003). The tax will be used for criminal justice and public safety purposes. This new tax does not include the sales of motor vehicles and motor vehicle leasing which have special reporting instructions. To see the special reporting instructions and rates, refer to the Special Notice sent separately.

WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales and Use Tax Rates

Tax Rates Effective January 1, 2006

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

Note: For footnote information, please see the bottom of page 4.

LOCATION SALES/USE TAX							LOCATION SALES/USE TAX						
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total	County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total
ADAMS							FERRY						
Unincorp. Areas ...	0100	.011	.076				Unincorp. Areas ...	1000	.011	.076			
Hatton	0101	.011	.076				Republic	1001	.011	.076			
Lind	0102	.011	.076				FRANKLIN (2)						
Othello	0103	.011	.076				Unincorp. Areas ...	1100	.012	.077			
Ritzville	0104	.011	.076				Unincorp. P.T.B.A.*	1111	.018	.083			
Washtucna	0105	.011	.076				Connell	1101	.012	.077			
ASOTIN							Kahlotus	1102	.012	.077			
Unincorp. Areas ...	0200	.005	.070	4/1/05	.007	.072	Mesa	1103	.012	.077			
Asotin (City)	0201	.005	.070	4/1/05	.007	.072	Pasco	1104	.018	.083			
Clarkston	0202	.005	.070	4/1/05	.007	.072	GARFIELD						
BENTON (2)							Unincorp. Areas ...	1200	.010	.075			
Unincorp. Areas ...	0300	.012	.077				Pomeroy	1201	.010	.075			
Unincorp. P.T.B.A.*	0333	.018	.083	10/1/05	.018	.083	GRANT						
Benton City	0301	.018	.083				Unincorp. Areas ...	1300	.013	.078			
Kennewick	0302	.018	.083				Coulee City	1301	.013	.078			
Prosser	0303	.018	.083				Electric City	1302	.013	.078			
Richland	0304	.018	.083				Ephrata	1303	.013	.078			
West Richland	0305	.018	.083				George	1304	.013	.078			
CHELAN							Grand Coulee	1305	.013	.078			
Unincorp. Areas ...	0400	.015	.080				Hartline	1306	.013	.078			
Cashmere	0401	.015	.080				Krupp	1307	.013	.078			
Chelan (City)	0402	.015	.080				Mattawa	1308	.013	.078			
Entiat	0403	.015	.080				Moses Lake	1309	.013	.078			
Leavenworth	0404	.015	.080				Quincy	1310	.013	.078			
Wenatchee	0405	.015	.080				Royal City	1311	.013	.078			
CLALLAM							Soap Lake	1312	.013	.078			
Unincorp. Areas ...	0500	.018	.083				Warden	1313	.013	.078			
Forks	0501	.018	.083				Wilson Creek	1315	.013	.078			
Port Angeles	0502	.018	.083				GRAYS HARBOR						
Sequim	0503	.018	.083				Unincorp. Areas ...	1400	.018	.083			
CLARK (2)							Aberdeen	1401	.018	.083			
Unincorp. Areas ...	0600	.012	.077	10/1/05	.009	.074	Cosmopolis	1402	.018	.083			
Unincorp. P.T.B.A.*	0666	-	-	10/1/05	.012	.077	Elma	1403	.018	.083			
		.012	.077	1/1/06	.014	.079	Hoquiam	1404	.018	.083			
Battle Ground	0601	.014	.079	1/1/06	.016	.081	McCleary	1405	.018	.083			
Camas	0602	.012	.077	1/1/06	.014	.079	Montesano	1406	.018	.083			
La Center	0603	.014	.079	1/1/06	.016	.081	Oakville	1407	.018	.083			
Ridgefield	0604	.014	.079	1/1/06	.016	.081	Ocean Shores	1409	.018	.083			
Vancouver	0605	.012	.077	1/1/06	.016	.081	Westport	1408	.018	.083			
Washougal	0606	.014	.079	1/1/06	.016	.081	ISLAND						
Yacolt	0607	.012	.077	1/1/06	.014	.079	Unincorp. Areas ...	1500	.018	.083			
COLUMBIA							Coupeville	1501	.018	.083			
Unincorp. Areas ...	0700	.010	.075				Langley	1502	.018	.083			
Dayton	0701	.010	.075				Oak Harbor	1503	.018	.083			
Starbuck	0702	.010	.075				JEFFERSON						
COWLITZ							Unincorp. Areas ...	1600	.017	.082	4/1/05	.018	.083
Unincorp. Areas ...	0800	.010	.075	4/1/05	.011	.076	Port Townsend	1601	.017	.082	4/1/05	.018	.083
Castle Rock	0801	.010	.075	4/1/05	.011	.076	KING (1) (2) (3)						
Kalama	0802	.010	.075	4/1/05	.011	.076	Unincorp. Areas ** ..	1700	.019	.088 ♦			
Kelso	0803	.011	.076	4/1/05	.012	.077	Algona	1701	.019	.088 ♦			
Longview	0804	.011	.076	4/1/05	.012	.077	Auburn/King	1702	.019	.088 ♦			
Woodland	0805	.010	.075	4/1/05	.011	.076	Beaux Arts Village	1703	.019	.088 ♦			
DOUGLAS (2)							Bellevue	1704	.019	.088 ♦			
Unincorp. Areas ...	0900	.011	.076				Black Diamond	1705	.019	.084			
Unincorp. P.T.B.A.*	0909	.015	.080				Bothell/King	1706	.019	.088 ♦			
Bridgeport	0901	.011	.076				Burien	1734	.019	.088 ♦			
E. Wenatchee	0902	.015	.080				Carnation	1707	.019	.084			
Mansfield	0903	.011	.076				Clyde Hill	1708	.019	.088 ♦			
Rock Island	0904	.015	.080				Covington	1712	.019	.084			
Waterville	0905	.015	.080				Des Moines	1709	.019	.088 ♦			

LOCATION		SALES/USE TAX					Current Comb. Total	LOCATION		SALES/USE TAX					Current Comb. Total
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	County/City		Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate			
KING (cont.) (1) (2) (3)								LINCOLN (cont.)							
Duvall.....	1710	.019	.084					Reardan.....	2206	.011	.076				
Enumclaw	1711	.019	.084					Sprague.....	2207	.011	.076				
Federal Way	1732	.019	.088 ♦					Wilbur	2208	.011	.076				
Hunts Point	1713	.019	.088 ♦					MASON							
Issaquah **	1714	.019	.088 ♦					Unincorp. Areas..	2300	.018	.083				
Kenmore	1738	.019	.088 ♦					Shelton	2301	.018	.083				
Kent	1715	.019	.088 ♦					OKANOGAN							
Kirkland.....	1716	.019	.088 ♦					Unincorp. Areas....	2400	.011	.076				
Lake Forest Park ...	1717	.019	.088 ♦					Brewster	2401	.011	.076				
Maple Valley	1720	.019	.084					Conconully.....	2402	.011	.076				
Medina	1718	.019	.088 ♦					Coulee Dam.....	2403	.011	.076				
Mercer Island.....	1719	.019	.088 ♦					Elmer City.....	2404	.011	.076				
Milton/King	1731	.019	.088 ♦					Nespelem	2405	.011	.076				
Newcastle	1736	.019	.088 ♦					Okanogan (City)	2406	.011	.076				
Normandy Park....	1721	.019	.088 ♦					Omak.....	2407	.011	.076				
North Bend.....	1722	.019	.084					Oroville	2408	.011	.076				
Pacific/King	1723	.019	.088 ♦					Pateros	2409	.011	.076				
Redmond **	1724	.019	.088 ♦					Riverside.....	2410	.011	.076				
Renton **	1725	.019	.088 ♦					Tonasket.....	2411	.011	.076				
Sammamish **	1739	.019	.088 ♦					Twisp	2412	.011	.076				
Sea-Tac	1733	.019	.088 ♦					Winthrop	2413	.011	.076				
Seattle.....	1726	.019	.088 ♦					PACIFIC							
Shoreline.....	1737	.019	.088 ♦					Unincorp. Areas....	2500	.013	.078				
Skykomish	1727	.019	.084					Ilwaco	2501	.013	.078				
Snoqualmie.....	1728	.019	.084					Long Beach	2502	.013	.078				
Tukwila.....	1729	.019	.088 ♦					Raymond	2503	.013	.078				
Woodinville	1735	.019	.088 ♦					South Bend	2504	.013	.078				
Yarrow Point	1730	.019	.088 ♦					PEND OREILLE							
KITSAP								Unincorp. Areas....	2600	.010	.075	4/1/05	.011	.076	
Unincorp. Areas ...	1800	.021	.086					Cusick.....	2601	.010	.075	4/1/05	.011	.076	
Bainbridge Island...	1804	.021	.086					Ione	2602	.010	.075	4/1/05	.011	.076	
Bremerton.....	1801	.021	.086					Metaline.....	2603	.010	.075	4/1/05	.011	.076	
Port Orchard	1802	.021	.086					Metaline Falls	2604	.010	.075	4/1/05	.011	.076	
Poulsbo.....	1803	.021	.086					Newport	2605	.010	.075	4/1/05	.011	.076	
KITTITAS								PIERCE (1) (2)							
Unincorp. Areas ...	1900	.012	.077					Unincorp. Areas **	2700	.013	.082 ♦				
Cle Elum	1901	.012	.077					Unincorp. P.T.B.A.* **	2727	.019	.088 ♦				
Ellensburg.....	1902	.012	.077					Auburn/Pierce.....	2724	.019	.088 ♦				
Kittitas (City)	1903	.012	.077					Bonney Lake.....	2701	.019	.088 ♦				
Roslyn.....	1904	.012	.077					Buckley	2702	.019	.084				
South Cle Elum....	1905	.012	.077					Carbonado.....	2703	.013	.078				
Klickitat								DuPont	2704	.019	.088 ♦				
Unincorp. Areas ...	2000	.005	.070					Eatonville	2705	.013	.078				
Bingen.....	2001	.005	.070	1/1/06	.010	.075		Edgewood.....	2720	.019	.088 ♦				
Goldendale	2002	.010	.075					Fife	2706	.019	.088 ♦				
White Salmon	2003	.010	.075					Fircrest	2707	.019	.088 ♦				
LEWIS								Gig Harbor	2708	.019	.084				
Unincorp. Areas ...	2100	.012	.077					Lakewood	2721	.019	.088 ♦				
Centralia	2101	.013	.078	4/1/05	.014	.079		Milton/Pierce.....	2709	.019	.088 ♦				
Chehalis.....	2102	.013	.078	4/1/05	.014	.079		Orting.....	2710	.019	.088 ♦				
Morton.....	2103	.012	.077					Pacific/Pierce.....	2723	.019	.088 ♦				
Mossyrock.....	2104	.012	.077					Puyallup.....	2711	.019	.088 ♦				
Napavine.....	2105	.012	.077					Roy	2712	.013	.078				
Pe Ell	2106	.012	.077					Ruston	2713	.019	.088 ♦				
Toledo.....	2107	.012	.077					South Prairie.....	2714	.013	.078				
Vader	2108	.012	.077					Steilacoom.....	2715	.019	.088 ♦				
Winlock	2109	.012	.077					Sumner	2716	.019	.088 ♦				
LINCOLN								Tacoma	2717	.019	.088 ♦				
Unincorp. Areas ...	2200	.011	.076					University Place....	2719	.019	.088 ♦				
Almira.....	2201	.011	.076					Wilkeson	2718	.013	.078				
Creston	2202	.011	.076					SAN JUAN							
Davenport	2203	.011	.076					Unincorp. Areas....	2800	.012	.077				
Harrington	2204	.011	.076					Friday Harbor.....	2801	.012	.077				
Odessa	2205	.011	.076												

LOCATION			SALES/USE TAX				Current Comb. Total
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate		
SKAGIT (2)							
Unincorp. Areas ...	2900	.012	.077				
Unincorp. P.T.B.A.*	2929	.014	.079				
Anacortes	2901	.014	.079				
Burlington	2902	.014	.079				
Concrete.....	2903	.014	.079				
Hamilton	2904	.014	.079				
La Conner.....	2905	.014	.079				
Lyman.....	2906	.014	.079				
Mount Vernon	2907	.014	.079				
Sedro Woolley	2908	.014	.079				
SKAMANIA							
Unincorp. Areas	3000	.005	.070				
North Bonneville	3001	.010	.075				
Stevenson	3002	.005	.070				
SNOHOMISH (1) (2)							
Unincorp Areas **	3100	.011	.080 ♦				
Unincorp P.T.B.A.* **	3131	.020	.089 ♦				
Arlington	3101	.020	.085				
Bothell/Snohomish..	3120	.020	.089 ♦				
Brier.....	3102	.020	.089 ♦				
Darrington.....	3103	.020	.085				
Edmonds	3104	.020	.089 ♦				
Everett.....	3105	.014	.083 ♦	1/01/05	.017	.086 ♦	
Gold Bar.....	3106	.020	.085				
Granite Falls	3107	.020	.085				
Index	3108	.020	.085				
Lake Stevens.....	3109	.020	.085				
Lynnwood	3110	.020	.089 ♦				
Marysville	3111	.020	.085				
Mill Creek	3119	.020	.089 ♦				
Monroe	3112	.020	.085				
Mountlake Terrace..	3113	.020	.089 ♦				
Mukilteo	3114	.020	.089 ♦				
Snohomish (City) ...	3115	.020	.085				
Stanwood	3116	.020	.085				
Sultan	3117	.020	.085				
Woodway.....	3118	.020	.089 ♦				
SPOKANE (2)							
Unincorp. Areas ...	3200	.013	.078	1/01/05	.014	.079	
Unincorp. P.T.B.A.*	3232	.019	.084	1/01/05	.020	.085	
Airway Heights.....	3201	.019	.084	1/01/05	.020	.085	
Cheney	3202	.019	.084	1/01/05	.020	.085	
Deer Park	3203	.013	.078	1/01/05	.014	.079	
Fairfield	3204	.013	.078	1/01/05	.014	.079	
Latah	3205	.013	.078	1/01/05	.014	.079	
Liberty Lake	3212	.019	.084	1/01/05	.020	.085	
Medical Lake	3206	.019	.084	1/01/05	.020	.085	
Millwood	3207	.019	.084	1/01/05	.020	.085	
Rockford.....	3208	.013	.078	1/01/05	.014	.079	
Spangle	3209	.013	.078	1/01/05	.014	.079	
Spokane (City).....	3210	.019	.084	1/01/05	.020	.085	
Spokane Valley ...	3213	.019	.084	1/01/05	.020	.085	
Waverly	3211	.013	.078	1/01/05	.014	.079	
STEVENS							
Unincorp. Areas ...	3300	.011	.076				
Chewelah	3301	.011	.076				
Colville.....	3302	.011	.076				
Kettle Falls.....	3303	.011	.076				
Marcus	3304	.011	.076				
Northport	3305	.011	.076				
Springdale	3306	.011	.076				
THURSTON (2)							
Unincorp. Areas ...	3400	.013	.078				
Unincorp. P.T.B.A.* ...	3434	.019	.084				
Bucoda	3401	.013	.078				
Lacey.....	3402	.019	.084				

LOCATION			SALES/USE TAX			
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total
THURSTON (cont.)						
Olympia.....	3403	.019	.084			
Rainier	3404	.013	.078			
Tenino	3405	.013	.078			
Tumwater	3406	.019	.084			
Yelm.....	3407	.019	.084			
WAHIAKUM						
Unincorp. Areas....	3500	.010	.075			
Cathlamet.....	3501	.010	.075			
WALLA WALLA (2)						
Unincorp. Areas....	3600	.015	.080			
Unincorp. P.T.B.A.*	3636	.018	.083			
College Place.....	3601	.018	.083			
Prescott.....	3602	.015	.080			
Waitsburg.....	3603	.015	.080			
Walla Walla (City)...	3604	.018	.083			
WHATCOM (2)						
Unincorp. Areas....	3700	.011	.076	4/1/05	.012	.077
Unincorp. P.T.B.A.*	3737	.017	.082	4/1/05	.018	.083
Bellingham	3701	.017	.082	4/1/05	.018	.083
Blaine	3702	.017	.082	4/1/05	.018	.083
Everson.....	3703	.017	.082	4/1/05	.018	.083
Ferndale.....	3704	.017	.082	4/1/05	.018	.083
Lynden	3705	.017	.082	4/1/05	.018	.083
Nooksack	3706	.017	.082	4/1/05	.018	.083
Sumas.....	3707	.017	.082	4/1/05	.018	.083
WHITMAN						
Unincorp. Areas....	3800	.011	.076	1/1/06	.012	.077
Albion	3801	.011	.076	1/1/06	.012	.077
Colfax.....	3802	.011	.076	1/1/06	.012	.077
Colton	3803	.011	.076	1/1/06	.012	.077
Endicott.....	3804	.011	.076	1/1/06	.012	.077
Farmington.....	3805	.011	.076	1/1/06	.012	.077
Garfield	3806	.011	.076	1/1/06	.012	.077
La Crosse.....	3807	.011	.076	1/1/06	.012	.077
Lamont	3808	.011	.076	1/1/06	.012	.077
Malden	3809	.011	.076	1/1/06	.012	.077
Oakesdale.....	3810	.011	.076	1/1/06	.012	.077
Palouse	3811	.011	.076	1/1/06	.012	.077
Pullman	3812	.011	.076	1/1/06	.012	.077
Rosalia	3813	.011	.076	1/1/06	.012	.077
St. John.....	3814	.011	.076	1/1/06	.012	.077
Tekoa	3815	.011	.076	1/1/06	.012	.077
Uniontown	3816	.011	.076	1/1/06	.012	.077
YAKIMA						
Unincorp. Areas....	3900	.011	.076	4/1/05	.014	.079
Grandview.....	3901	.011	.076	4/1/05	.014	.079
Granger.....	3902	.011	.076	4/1/05	.014	.079
Harrah	3903	.011	.076	4/1/05	.014	.079
Mabton	3904	.011	.076	4/1/05	.014	.079
Moxee City	3905	.011	.076	4/1/05	.014	.079
Naches.....	3906	.011	.076	4/1/05	.014	.079
Selah.....	3907	.011	.076	4/1/05	.014	.079
Sunnyside	3908	.011	.076	4/1/05	.014	.079
Tieton	3909	.011	.076	4/1/05	.014	.079
Toppenish	3910	.011	.076	4/1/05	.014	.079
Union Gap.....	3911	.011	.076	4/1/05	.014	.079
Wapato	3912	.011	.076	4/1/05	.014	.079
Yakima (City)	3913	.014	.079	4/1/05	.017	.082
Zillah	3914	.011	.076	4/1/05	.014	.079

FOOTNOTES:

- The combined total includes 6.5% state, local, and RTA rates for King, Pierce, and Snohomish counties.
- Unincorporated Areas are locations outside incorporated city limits.
* P.T.B.A. – Public Transportation Benefit Area.
** Area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.
- King County Food & Beverage is in addition to state and local sales tax for restaurants, taverns and bars at .005. (See WAC 458-20-12401.)